

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN

Patrick T. Fields, Plaintiff

Case: 2:12-cv-14753
Judge: Tarnow, Arthur J.
MJ: Grand, David R.
Filed: 10-26-2012 At 09:42 AM
CMP FIELDS V INTERNAL REVENUE SERVICE (EB)

v.

Internal Revenue Service
, Defendant(s).

Civil Complaint

The Plaintiff mailed a (F.O.I.A.) request dated 8/8/12 to the Internal Revenue Service. I received a response letter dated Aug 20, 2012 which didn't except one of my five pages. The I.R.S. discloser specialist as you can see on exhibit A requested the Plaintiff to rewrite the first page to perfect my request. My exhibits support my complaint.

The I.R.S. discloser specialist letter, also included a case number F12227-0030 for file. The Plaintiff perfected the request to the I.R.S. within the 30 day rule. My request dated 8/30/12 was perfected under The Privacy Act of 1974/ The Freedom of Information Act (5 U.S.C. 552a/552)

(Cause of Action) filed after appeal process.

- ① The I.R.S. improperly withheld records from both acts or denied
- ② Exhibit shows the I.R.S. made an adverse determination and seem to indicate disdain etc.
- ③ The I.R.S. fail to show proof for its exemption under both acts (5 U.S.C. ~~552~~ 552a/552)

(Relief sought)

Any records identifying Patrick T. Fields only from forms 1041 attachments K1 etc. The Plaintiff seeks records out of the fiduciary records, on behalf of John S. Fields, estate & trusts. The Plaintiff respectfully prays the court will decide what appears just.

Note: (P.A./F.O.I.A) under the (P.A.) the explanation must name the system of records and explain which exemption is applicable to the system.

Patrick Fields

Signature of Plaintiff

P.O. Box 3496

Street Address

Highland Park, Michigan 48203

City, State, ZIP

Date

Telephone Number

Exhibit O.

start time 8/8/12

Attn: IRS. Office of Administration (F.O.I.A) request

I, Patrick T. Fields, request under the (F.O.I.A) records 5 or 5 power and records under code § 6321. The 5 or 5 power is the power to demand 5,000 or 5% of my father's and mother's trusts. Records under code § 6321 are records that could show a beneficial interest in property of both estates.

I'm respectfully requesting John S. Fields, Mattie L. Fields records from their property, that show my request. Included with my request are what's require for my request, which show my rights as heir at law. Should there be additional documents that exist, which can satisfy my request please include. Please inform the sender of the total cost. Thank-you for your time and consideration Patrick T. Fields

Sign Patrick Fields
P.O. Box 3496
Highland Park, Michigan
Zip 48203

(Freedom of Information Act)

Exhibit A



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 20, 2012

Patrick Fields
P.O. Box 3496
Highland Park, MI 48203

Dear Patrick Fields:

I am responding to your Freedom of Information Act (FOIA) request dated August 1, 2012 that we received on August 13, 2012.

Your request asks us to research the Trusts of your deceased parents John S. Fields and Mattie L. Fields pertaining to property records.

I read your letter carefully and I cannot determine what document, if any, would be responsive to your request. Based on your previous request, we are still unable to research with the information that you provided. Therefore, we have no information responsive to your request.

To the extent any information exist, try contacting the County Office in Alabama (Probate Department).

You submitted an similar request dated August 1, 2012. Reference case number F12215-0154. We responded to you on August 14, 2012.

The 20-workday response time for processing a FOIA request does not begin until we receive a perfected request. The FOIA allows 35 calendar days to perfect the request. If you want us to continue processing your request, please write again and include the necessary information.

I am enclosing a copy of the first page of your request.

If you have any questions please call Disclosure Specialist Marian O Hale ID # 1000235178, at (213) 576-3633 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F12227-0030.

Sincerely,

A handwritten signature in cursive script, appearing to read "Marian O Hale".

Marian O Hale
Disclosure Specialist
Disclosure Office 13

Enclosure

Exhibit 1

Start time - (9-6-12)

Atten: I.R.S. Office Of Administration
 Re: The Privacy Act Of 1974 / Freedom Of Information Act

I, Patrick T. Fields, request under The Privacy Act of 1974 / F.O.I.A records from my father's estate. My request is for records out of the estate of John S. Fields. I'm request my personal info. in other family members possession within the estate. Records sought can show a beneficiary or heirs rights.

My list of records sought under both acts are form 1041, fiduciary schedules A,B,G,S,K1 and any attachments. Also, if there were any audits of the estate in any year between 1989 to now include. My request is for my personal info. only and not anyone elses. Please inform the sender of the total cost. Thank you for your time and consideration.

Re: The Privacy Act Of 1974 / Freedom Of Information Act

P.S. I'm requesting agency records only.

This is a response to your letter dated Aug 20, 2012, which gave an extension of time to perfect my request.

8-30-12

File case number ~~7-12-2012~~

→ F12227-0030

sign Patrick Fields
 P.O. Box 3496
 Highland Park, MI 4803

Exhibit 2.



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 11, 2012

Patrick Fields
P.O. Box 3496
Highland Park, MI 48203

Dear Mr. Patrick Fields:

I am responding to your Freedom of Information Act (FOIA) request dated August 30, 2012, that we received on September 5, 2012.

Your request asks for copies of the return of your father's estate without mentioning your father's name, social security number, tax year, deceased year, etc

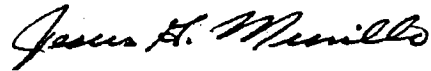
We need the items checked below before we can process your request.

- ☒ Describe the records in reasonably sufficient detail to enable us to find them.
- ☒ Provide proof of your right to access the requested records. Acceptable proof may include Form 2848, form 8821 or other document that authorizes you to receive this information.
- ☒ Establish your identity by submitting:
 - a. Your signature, address, and one other identifier (such as a copy of a driver's license) bearing your signature if you make the request by mail; or
 - b. A notarized statement swearing to or affirming your identity. The notary seal must be on the same page as your signature; or
 - c. A statement made under penalty of perjury in accordance with 28 U.S.C. 1746, swearing to or affirming your identity. If the declaration is sworn within the United States, its territories, possessions, or commonwealths, the sworn statement must include the following language: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date)."

Please resubmit your request with the required documents.

If you have any questions please call me at 512-460-4433 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F12250-0108.

Sincerely,

A handwritten signature in black ink, appearing to read "Jesus G. Murillo".

Jesus G Murillo - ID # 1000326039
Disclosure Specialist
Disclosure Office 9

Enclosure

Exhibit 3.

9/17/12

Attention: To I.R.S. Appeals Office of Administration
 Re: The Privacy Act of 1974 / Freedom of Information Act.

I, Patrick T. Fields, completed a (F.O.I.A) on (The Privacy Act of 1974) requesting John S. Fields records.
 I completed my request under both acts to the I.R.S. Disclosure Office case number F12227-0030.
 My request was in response to the I.R.S. letter dated Aug 20, 2012 which gave me my case number.

On the next I.R.S. letter dated Sept, 11, 2012 I received another adverse determination with a frivolous case number F12230-0108. So, I'm appealing this adverse determination response letter from the I.R.S. Included with my appeal is a copy of my perfected response letter. The letter invokes both acts for my request for records.

Under The Privacy Act of 1974 / Freedom of Information Act I'm requesting records of myself only. A father's records may show a sons personal information. Included with my appeal are supporting I.R.S. response letters. The letters show why I'm appealing. Remember my request falls under 6103(a) which grants information to certain classes of persons. Thank you for your time and consideration.

Re: The Privacy Act of 1974 / Freedom of Information Act.
 File case number 12227-0030

Sign Patrick Fields

P.S. Records sought 1041 fiduciary R1
 on (UNIT) undistributed net income
 called (total deemed distribution) attachments.

P.O. Box 3496
 Highland Park, MI

48203

The Plaintiff relies on both acts and exhibits to his complaint
(P.A) 5 U.S.C. 552(a)(4) (F.O.I.A) 5 U.S.C. 552(a)(4)(B)

CIVIL COVER SHEET County in which action arose Wayne

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

I. (a) PLAINTIFFS

Patrick T. Fields

DEFENDANTS

Internal Revenue Service

(b) County of Residence of First Listed Plaintiff

Wayne

(EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant

Wayne

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED.

(c) Attorney's (Firm Name, Address, and Telephone Number)

Attorney:

Case: 2:12-cv-14753

Judge: Tarnow, Arthur J.

MJ: Grand, David R.

Filed: 10-26-2012 At 09:42 AM

CMP FIELDS V INTERNAL REVENUE SERVICE (EB)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

☐ 1 U.S. Government Plaintiff☐ 3 Federal Question (U.S. Government Not a Party)☒ 2 U.S. Government Defendant☐ 4 Diversity (Indicate Citizenship of Parties in Item III)P.O. Box 3496 Highland Park, Michigan

III. CITIZENSHIP (For Diversity)

Citizen of This State

Citizen of Another State

☐ 2 ☐ 2 Incorporated and Principal Place of Business in Another State☐ 5 ☐ 5

Citizen or Subject of a Foreign Country

☐ 3 ☐ 3 Foreign Nation☐ 6 ☐ 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury	PERSONAL INJURY <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input checked="" type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	PRISONER PETITIONS <input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition	LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus - Alien Detainee <input type="checkbox"/> 465 Other Immigration Actions	

V. ORIGIN (Place an "X" in One Box Only)

☒ 1 Original Proceeding☐ 2 Removed from State Court☐ 3 Remanded from Appellate Court☐ 4 Reinstated or Reopened☐ 5 Transferred from another district (specify)☐ 6 Multidistrict Litigation☐ 7 Appeal to District Judge from Magistrate Judgment

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

Brief description of cause:

Denial of personal records

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND:

☐ Yes ☒ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

Marianne O. Battani

DOCKET NUMBER

2:09-cv-12181

DATE

SIGNATURE OF ATTORNEY OF RECORD

10-26-12Patrick T. Fields

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

PURSUANT TO LOCAL RULE 83.11

1. Is this a case that has been previously dismissed?

☐ Yes

☒ No

If yes, give the following information:

Court: _____

Case No.: _____

Judge: _____

2. Other than stated above, are there any pending or previously discontinued or dismissed companion cases in this or any other court, including state court? (Companion cases are matters in which it appears substantially similar evidence will be offered or the same or related parties are present and the cases arise out of the same transaction or occurrence.)

☒ Yes

☐ No

If yes, give the following information:

Court: United States District Court

Case No.: 2:09-cv-12181

Judge: Hon. Marianne O. Battani

Notes :

① The Plaintiff argues, that the first (F.O.I.A.) case number 2:09-cv-12181 text is ambiguous.

② The I.R.S. has no right to illegally violate laws pass by congress, meaning the 14th amendment gives a right to receive property which includes (identification file)

③ Under the Plaintiff (P.A./F.O.I.A.) request the burden of proof is on the I.R.S. to show exemptions,